

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on May 9, 2007.

Gustavo Siller, Jr., Reg. No. 32,305

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

For MAGNETIC FILM AND THIN FILM
MAGNETIC HEAD USING THIS
MAGNETIC FILM

Group Art Unit No.: 1773

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

This communication is in response to the Office action dated February 21, 2007. Applicants respectfully request reconsideration of the rejections in view of the amendments and remarks presented herein.

Remarks begin on page 6.